

Highlights

*Internal Audit Report to the
Board of Supervisors*

Why We Did This Review

We conducted surprise petty cash and change fund counts to ensure County agencies establish and maintain adequate controls over cash.

What We Recommended

Agencies should:

- Protect petty cash, change funds, and other monetary receipts from theft and loss
- Train and supervise cash custodians for effective accountability
- Require cash custodians and other cash handlers to review and comply with the Petty Cash and Change Fund Policy and Manual
- Report any changes in cash custodians to the Department of Finance
- Submit accurate and complete annual reconciliation forms to the Department of Finance

A cash handling video and links to the County's Petty Cash and Change Fund Policy and Manual have been posted in our website as a training resource.

http://www.maricopa.gov/internal_audit/



For more information, please contact
Richard Chard, Deputy County Auditor, at 602-
506-7539 or rchard@mail.maricopa.gov

Surprise Cash Counts

All Cash Funds Were Accounted For

What We Found

Internal Audit recently conducted surprise cash counts of eighteen funds in seven agencies. Our review included seven petty cash funds and eleven change funds totaling \$5,425 from the following agencies:

- | | |
|--|--|
| <ul style="list-style-type: none"> • Air Quality • Elections • Materials Mgmt. • Office of Enterprise Technology (OET) | <ul style="list-style-type: none"> • Solid Waste • Superior Court • Workforce Mgmt. and Development |
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We did not identify any material shortages during our cash counts. However, we observed several cash control weaknesses and policy exceptions, as shown in the table below.

Agency	Fund Amount	Exceptions/Comments
Air Quality	\$50	Cash not properly secured.
	\$250	None
	\$50	None
	\$25	Custodian change not reported to Finance.
Elections	\$100	None
	\$400	None
Materials Mgmt.	\$200	None
	\$500	No exceptions noted in funds reviewed.
OET	\$50	However, eight year-end reconciliations were either inaccurate or have not been submitted to the Department of Finance.
	\$50	
	\$50	
	\$50	
Solid Waste	\$1,000	None
	\$650	
	\$650	
	\$600	
	\$150	
	\$450	Change fund returned to Finance.
Workforce Mgmt.	\$200	None
Total	\$5,425	

We appreciate the excellent cooperation we received from each agency.